IT-560 (Rev. 8/00)

[] INDIVIDUAL EXTENSION PAYMENT

[] FIDUCIARY EXTENSION PAYMENT

DO NOT USE FOR CORPORATE Georgia Income Tax Division P.O. Box 740318 Atlanta, Georgia 30374-0318.



RECORD OF PAYMENT OF INCOME TAX WHEN A FILING EXTENSION HAS BEEN SUBMITTED

DO NOT USE FOR QUARTERLY ESTIMATE PAYMENTS

NAME OF TAXPAYER			S.S. No. (Major) or I.D. Number
ADDRESS			S.S. No. (Minor)
CITY	STATE	ZIP	PAYMENTENCLOSED \$
TAXABLE YEAR OF RETURN	(Month)	(Day)	THE AMOUNT PAID IS TO BE CREDITED AS A PAYMENT ON THE LIABILITY THAT MAY BE DUE AS REFLECTED BY THE COMPLETED RETURN OF THE ABOVE NAMED TAXPAYER
Signature	Date	Title	Telephone Number

PLEASE MAIL ENTIRE PAGE

IMPORTANT - The above form is not to be used for Corporate Income/Net worth tax.

INSTRUCTIONS

NOTE! - THIS IS NOT AN EXTENSION REQUEST FORM. - USE GEORGIA FORM IT 303

This form is to be used to submit any payment of tax when an extension has been requested or is in force.

When a taxpayer receives an automatic extension of time in which to file his/her Federal return, Georgia will honor that extension. No penalty for late filing will be assessed if the Georgia return is filed by the extended due date of the Federal return. However, the tax must be paid by the statutory due date. The extension is for filing the return and does not extend the time for paying the tax.

This form must be submitted with remittance to pay at least 90% of the tax that will be due as reflected on the final return. If 90% of the tax is not paid by the original due date of the return, a penalty of 1/2 of 1% per month of the tax due will be assessed as a late payment penalty. The addition of this penalty does not relieve the taxpayer of liability for interest due on the unpaid balance of tax.

The amount paid with this form should be claimed on the completed return as estimated tax. Form 500 filers should enter the amount on line 20, page 2. Form 501 filers should enter the amount on line 11, page 1.

Mail this completed form with the remittance to Georgia Income Tax Division, P.O. Box 740318, Atlanta, Georgia 30374-0318.

"Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States free of any expense to the State of Georgia."